

Exhibit M

FAX COVER PAGE

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FAX NUMBER



VOICE NUMBER

Date: July 31, 2007

FROM: SENDER'S NUMBER(S)

Michael H. Steinberg (310) 712-6670

TO: COMPANY NUMBER(S)

- | | | | |
|----|----------------------------------|---|--------------|
| 1. | Bruce D. Angiolillo, Esq. | Simpson Thacher & Bartlett LLP | 212-455-2502 |
| 2. | cc: Paul C. Gluckow, Esq. | Simpson Thacher & Bartlett LLP | 212-455-2502 |

Message:

Please see the attached.

M.H.S.

Number of pages sent
(including cover sheet[s])

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If there are any problems with this facsimile, please call Fax Department at this number: (310) 712-6656.

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July 31, 2007

Via Facsimile

Bruce D. Angiolillo, Esq.,
Simpson Thacher & Bartlett LLP,
425 Lexington Avenue,
New York, NY 10017-3954.

Re: Tax Protection Agreement Dispute

Dear Bruce:

Since March, we have been seeking information from your clients regarding their relationship with the accounting firms they have advanced as potential arbitrators of the Tax Protection Agreement dispute. As I hope you can appreciate, my clients do not wish to select an "independent nationally recognized accounting firm" that is beholden to your clients.

Today, you have told us that your clients may attempt to supply some information about their relationship with the accounting firms that they have proposed, but apparently on the condition that our clients move back for another two weeks the briefing deadlines in the Northern District of California case.

I thought I was crystal clear on the call, but I will repeat: I will be pleased to recommend to my clients that we move the hearing, and continue the deadlines, but only if we see some information about the accounting firms your clients have proposed, and their relationships with your clients. While I appreciate that you will be out of town, your partner can easily shepherd this process while you are unavailable. We would also

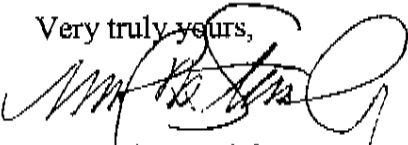
Bruce D. Angiolillo, Esq.

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appreciate whether your clients have any relationships with the Grant Thornton or Reznick firms, which are the ones that we are proposing.

Again, if there is any progress made, I am sure we can reach an accommodation. If you or Paul (or anyone else from your side) would like to discuss this further, please give me a call.

Very truly yours,

A handwritten signature in black ink, appearing to read "Michael H. Steinberg", with a large, stylized flourish at the end.

Michael H. Steinberg

cc: Paul C. Gluckow, Esq.
(Simpson Thacher & Barlett LLP)